discover the owner of any property within his district, he shall value and mention the same in his return, and note that the owner is "unknown."

Sec. 16. *Provided always, and be it enacted,* That if any person, when called on by an assessor to ascertain the quantity and appraise the value of his property, personal and mixed, to be assessed under this law, will make oath, or affirmation, and subscribe the same before the said assessor, that the actual worth of the personal and mixed property of such person, not exempted from taxation by this act, does not exceed the sum to be specified in such oath, or affirmation, then and in every such case the assessor shall not take or return any other account or valuation of the property, personal or mixed, of such person, than the said oath, or affirmation; and such person shall not be assessed, rated or taxed, at or for a greater amount, than the sum specified in such oath, or affirmation.

Sec. 17. *And be it enacted,* That the said commissioners, or mayor and city council, as soon as may be after having received and adjusted the valuations as aforesaid, according to the provisions of this act, shall appoint a day or days of meeting or meetings, at the seats of justice in their said counties, or city, for the purpose of shewing the said valuations to all persons concerned; and the said day or days shall be by them notified, in the most public places of the county or city, at least ten days before the time of meeting; and some one or more of the said commissioners, or mayor and city council, with their clerk or register, shall attend accordingly, and shall upon request, shew such valuation to any person holding property in the county or city; and where the owner of any property valued in any county or city, does not reside in such county or city, the commissioners, or mayor and city council, shall cause a certificate, under the hand of their clerk or register, of the valuation of such property, to be made within five days thereafter, directed and transmitted by mail, to the